GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Prescribing composition scheme with 3% rate of tax for persons having annual turnovers up to Rs 50 Lakhs in the preceding year and supplies include services - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.255, **Dated:20-03-2019**

Read the following:

1) Notification No:02/2019- Central Tax (rate) dated:07.03.2019 Dept of Revenue, Ministry of Finance, Government of India.
2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2017, dated. 05-03-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:21-03-2019:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11 and sub-section (1) of section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No:16 of 2017) (herein after referred to as the "said Act"), the Government, on the recommendations Goods and Services Tax of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the state tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

Table

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person.	3	(1).Supplies are made by a registered person, - (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act; (iii) who is not engaged in making any supply which is not leviable to tax under the said Act; (iv) who is not engaged in making any inter-State outward supply; (v) who is neither a casual taxable person nor a non-resident taxable person; (vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under section 52;and vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the correspondin

		g entry in column (2) of the said annexure. (2) Where more than one registered person are having the same Permanent account Number, issued under the Income Tax Act, 1961(43 of 1961), state tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification. (3) The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax. (4) The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of Andhra pradesh Goods and Services Tax Rules. (5) The registered person shall mention the following words at the top of the bill of supply, namely:-'taxable person paying tax in terms of notification issued in G.O.Ms No.255/2019, Revenue (CT-II) Dept., Dt.20-03-2019, not eligible to collect tax on supplies'. (6) The registered person opting to pay state tax at the rate of three percent under this notification shall be liable to pay state tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act. (7) The registered person opting to pay state tax at the rate of three percent under this notification shall be liable to pay state tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates. ***Explanation***.-For the purposes of this notification, the expression "first supplies of goods or services or both" shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.

ANNEXURE

Sl. No.	**Tariff item, sub-heading, heading or Chapter**	**Description**
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay state tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. *Explanation.* –For the purpose of this notification, -
(i) "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act No 51 of 1975).

(ii)the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act No 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. This notification shall come into force on the 1st day of April, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada) The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER